



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: MINERAL POINT MUN WATER UTILITY

Principal Office: 137 HIGH ST.  
P.O. BOX 269  
MINERAL POINT, WI 53565

For the Year Ended: DECEMBER 31, 1999

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** MINERAL POINT MUN WATER UTILITY**Utility Address:** 137 HIGH ST.  
P.O. BOX 269  
MINERAL POINT, WI 53565**When was utility organized?** 1/1/1899**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MRS BETTY HORNE**Title:** CITY CLERK**Office Address:**137 HIGH  
P.O. BOX 269  
MINERAL POINT, WI 53565**Telephone:** (608) 987 - 2361**Fax Number:** (608) 987 - 3885**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** MR JAY BENNETT CPA**Title:** SENIOR IN CHARGE AUDITOR**Office Address:** JOHNSON BLOCK & CO. INC.229 HIGH ST  
MINERAL POINT, WI 53565**Telephone:** (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:** jbcmp@mhtc.net

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** MR JAY BENNETT CPA**Title:** SENIOR IN CHARGE AUDITOR**Office Address:** JOHNSON BLOCK & CO. INC.  
229 HIGH ST  
MINERAL POINT, WI 53565**Telephone:** (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:** jbcmp@mhtc.net**Date of most recent audit report:** 3/14/2000**Period covered by most recent audit:** 1/1/99-12/31/99

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR PAT O'FLARITY**Title:** SUPERINTENDENT**Office Address:**137 HIGH ST.  
P.O. BOX 269  
MINERAL POINT, WI 53565**Telephone:** (608) 987 - 2361**Fax Number:** (608) 987 - 3885**E-mail Address:**

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**Name of utility commission/committee:**

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**Names of members of utility commission/committee:**

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MR LEE GREENWOOD

MR THOMAS POAD

MR JEFFREY REYNOLDS

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:**           **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	236,959	232,473	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	101,149	99,378	<b>2</b>
Depreciation Expense (403)	37,392	36,601	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	62,825	62,724	<b>5</b>
<b>Total Operating Expenses</b>	<b>201,366</b>	<b>198,703</b>	
<b>Net Operating Income</b>	<b>35,593</b>	<b>33,770</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>35,593</b>	<b>33,770</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	7,129	5,693	<b>10</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>11</b>
<b>Total Other Income</b>	<b>7,129</b>	<b>5,693</b>	
<b>Total Income</b>	<b>42,722</b>	<b>39,463</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	0	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>42,722</b>	<b>39,463</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	<b>14</b>
Amortization of Debt Discount and Expense (428)			<b>15</b>
Amortization of Premium on Debt--Cr. (429)			<b>16</b>
Interest on Debt to Municipality (430)	0	736	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)			<b>19</b>
<b>Total Interest Charges</b>	<b>0</b>	<b>736</b>	
<b>Net Income</b>	<b>42,722</b>	<b>38,727</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	317,096	278,369	<b>20</b>
Balance Transferred from Income (433)	42,722	38,727	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>359,818</b>	<b>317,096</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
INTEREST INCOME	7,129	5
<b>Total (Acct. 419):</b>	7,129	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	0	



**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					0	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	0	0	0	0	0	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	236,959	0	0	0	<b>236,959</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>					<b>0</b>	<b>6</b>
.						
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>236,959</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>236,959</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	52,736		<b>52,736</b>	<b>1</b>
Electric operating expenses			<b>0</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts			<b>0</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>52,736</b>	<b>0</b>	<b>52,736</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	2,100,421	2,087,564	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	545,620	512,986	<b>2</b>
<b>Net Utility Plant</b>	<b>1,554,801</b>	<b>1,574,578</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	3,618	3,618	<b>6</b>
Special Funds (125)	0	0	<b>7</b>
<b>Total Other Property and Investments</b>	<b>3,618</b>	<b>3,618</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	35,150	58,094	<b>8</b>
Temporary Cash Investments (132)	197,519	101,085	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	16,666	16,335	<b>11</b>
Other Accounts Receivable (143)	0	0	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	23,794	24,364	<b>14</b>
Materials and Supplies (150)	4,357	3,347	<b>15</b>
Prepayments (165)	1,609	1,461	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>279,095</b>	<b>204,686</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>1,837,514</b>	<b>1,782,882</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	347,674	347,674	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	359,818	317,096	<b>23</b>
<b>Total Proprietary Capital</b>	<b>707,492</b>	<b>664,770</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	9,822	8,286	<b>28</b>
Payables to Municipality (233)	5,380	3,745	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	59,714	59,714	<b>31</b>
Interest Accrued (237)	0	0	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>74,916</b>	<b>71,745</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,055,106	1,046,367	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>1,837,514</b>	<b>1,782,882</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	2,100,421	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)					<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)					<b>7</b>
Utility Plant Acquisition Adjustments (108)					<b>8</b>
Other Utility Plant Adjustments (109)					<b>9</b>
<b>Total Utility Plant</b>	2,100,421	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	545,620	0	0	0	<b>10</b>
<b>Total Accumulated Provision</b>	545,620	0	0	0	
<b>Net Utility Plant</b>	1,554,801	0	0	0	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	512,986				<b>512,986</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	37,392				<b>37,392</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	2,105				<b>2,105</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	1,727				<b>1,727</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>41,224</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>41,224</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	8,590				<b>8,590</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>8,590</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,590</b>	<b>19</b>
<b>Balance End of Year</b>	<b>545,620</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>545,620</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	1.89%					<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	4,357	3,347	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>4,357</b>	<b>3,347</b>	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT  
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
Total			<u>0</u>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	347,674	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b>347,674</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	----------------------------------	--	----------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	59,714	1
<b>Accruals:</b>		
Charged water department expense	62,825	2
Charged electric department expense		3
Charged sewer department expense	1,200	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>64,025</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	59,714	6
Social Security taxes	4,034	7
PSC Remainder Assessment	277	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>64,025</b>	
<b>Balance end of year</b>	<b>59,714</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
Advances from city	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,046,367	0	0	0	0	<b>1,046,367</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	8,739					<b>8,739</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
NONE						<b>0</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>1,055,106</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,055,106</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>6</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENT RECEIVABLE	3,618	2
<b>Total (Acct. 124):</b>	<b>3,618</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	15,181	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
HOOK UP CHARGES, BULK WATER	1,485	8
<b>Total (Acct. 142):</b>	<b>16,666</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM SEWER	17,865	12
DUE FROM MUNICIPALITY	5,929	13
<b>Total (Acct. 145):</b>	<b>23,794</b>	
<b>Prepayments (165):</b>		
INSURANCE	1,609	14
<b>Total (Acct. 165):</b>	<b>1,609</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		15
<b>Total (Acct. 182):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
NONE		16
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
DUE TO SEWER	2,295	17
DUE TO MUNICIPALITY	3,085	18
<b>Total (Acct. 233):</b>	<b>5,380</b>	
<b>Other Deferred Credits (253):</b>		
NONE		19
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	2,093,992	0	0	0	<b>2,093,992</b>	<b>1</b>
Materials and Supplies	3,852	0	0	0	<b>3,852</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	529,303	0	0	0	<b>529,303</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	1,050,736	0	0	0	<b>1,050,736</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>517,805</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>517,805</b>	
Net Operating Income	35,593	0	0	0	<b>35,593</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>6.87%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>6.87%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	347,674	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	338,457	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>686,131</b>	
<b>Net Income</b>		
Net Income	42,722	5
<b>Percent Return on Proprietary Capital</b>	<b>6.23%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

November 22, 2000

Mrs. Betty Horne, City Clerk  
Mineral Point Municipal Water Utility  
137 High Street  
P.O. Box 269  
Mineral Point, WI 53565-

1999 Analytical Review DWCCA-3740-ELE

Dear Mrs. Horne:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. We noted \$5,929 reported in Account 145, Receivables from Municipality, Page F-19, reported as "due from municipality." The head note to the Balance Sheet End of Year Account Balances schedule requests that amounts greater than \$5,000 be described fully using other than account titles. Please provide slightly more detail describing the \$5,929 reported in Account 145.
2. We noted Total Transmission and Distribution Expenses increased more than 25% and \$5,000 from the prior year. Please provide a brief explanation of this increase.
3. We noted net additions of four services on the Water Services schedule. The schedule note indicates that the services were financed by operating cash and customers. We further noted that \$8,739 is reported in Account 271, Contributions in Aid of Construction, while only \$7,539 is reported in Account 345, Services. Please explain why contributions from customers are significantly greater than plant addition dollars when some of the services were financed by the utility.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is [engele@psc.state.wi.us](mailto:engele@psc.state.wi.us). If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke  
Financial Specialist

## FINANCIAL SECTION FOOTNOTES

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Division of Water, Compliance, and Consumer Affairs

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\3740.doc

cc: Mr. Lee Greenwood

1. Tax roll items
  2. Repairs to mains, services, meters all increased.
  3. All services were contributed by customers. a/c 271 was higher than a/c 345, because 3 existing services were hooked up for which customers paid \$400.
- ele
- 

### Identification and Ownership (Page iv)

See Accountant's Compilation Report.

#### COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

City Council  
City of Mineral Point  
Mineral Point, Wisconsin 53565

We have compiled the accompanying prescribed Municipal Utility Annual Report of the City of Mineral Point Water Utility as of December 31, 1999, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Municipal Utility annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements, rules, regulations and guidelines of the Wisconsin Public Service Commission and is not intended to be a complete presentation in conformity with generally accepted accounting principles.

This report is intended solely for the information and use of the management of the City of Mineral Point and the Wisconsin Public Service Commission, and should not be used for any other purpose.

JOHNSON BLOCK AND COMPANY, INC.

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	233,014	1
<b>Total Sales of Water</b>	<b>233,014</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	1,682	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,263	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>3,945</b>	
<b>Total Operating Revenues</b>	<b>236,959</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	1,539	8
Pumping Expenses (620-625)	13,876	9
Water Treatment Expenses (630-635)	1,827	10
Transmission and Distribution Expenses (640-655)	34,426	11
Customer Accounts Expenses (901-904)	13,020	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	36,461	14
<b>Total Operation and Maintenance Expenses</b>	<b>101,149</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	37,392	15
Amortization Expense (404-407)		16
Taxes (408)	62,825	17
<b>Total Other Operating Expenses</b>	<b>100,217</b>	
<b>Total Operating Expenses</b>	<b>201,366</b>	
<b>NET OPERATING INCOME</b>	<b>35,593</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	1,026	48,845	110,737	4
Commercial	217	18,560	36,138	5
Industrial	4	3,862	4,977	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,247</b>	<b>71,267</b>	<b>151,852</b>	
Private Fire Protection Service (462)	3		1,400	7
Public Fire Protection Service (463)	1		66,467	8
Other Sales to Public Authorities (464)	20	9,991	13,295	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,271</b>	<b>81,258</b>	<b>233,014</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	66,467	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>66,467</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,682	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,682</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	2,203	10
<b>Other (specify):</b>		
MISCELLANEOUS	60	11
<b>Total Other Water Revenues (474)</b>	<b>2,263</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	1,539	3
Maintenance of Water Source Plant (605)		4
<b>Total Source of Supply Expenses</b>	<b>1,539</b>	
<b>PUMPING EXPENSES</b>		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	12,364	7
Operation Supplies and Expenses (623)	925	8
Maintenance of Pumping Plant (625)	587	9
<b>Total Pumping Expenses</b>	<b>13,876</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)		10
Chemicals (631)	1,297	11
Operation Supplies and Expenses (632)	103	12
Maintenance of Water Treatment Plant (635)	427	13
<b>Total Water Treatment Expenses</b>	<b>1,827</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)		14
Operation Supplies and Expenses (641)	3,936	15
Maintenance of Distribution Reservoirs and Standpipes (650)	6,564	16
Maintenance of Mains (651)	7,811	17
Maintenance of Services (652)	4,526	18
Maintenance of Meters (653)	11,075	19
Maintenance of Hydrants (654)	514	20
Maintenance of Other Plant (655)		21
<b>Total Transmission and Distribution Expenses</b>	<b>34,426</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	2,119	22
Accounting and Collecting Labor (902)	8,580	23
Supplies and Expenses (903)	2,321	24
Uncollectible Accounts (904)		25
<b>Total Customer Accounts Expenses</b>	<b>13,020</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		26
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	7,714	27
Office Supplies and Expenses (921)	691	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	1,348	30
Property Insurance (924)	3,059	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	21,256	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)		35
Transportation Expenses (933)	1,689	36
Maintenance of General Plant (935)	704	37
<b>Total Administrative and General Expenses</b>	<b>36,461</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>101,149</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		59,714	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,200	2
<b>Net property tax equivalent</b>		<b>58,514</b>	
Social Security		4,034	3
PSC Remainder Assessment		277	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>62,825</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Iowa				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.211010				3
County tax rate	mills		5.843310				4
Local tax rate	mills		7.402310				5
School tax rate	mills		14.969060				6
Voc. school tax rate	mills		1.790470				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>30.216160</b>				10
Less: state credit	mills		2.443650				11
<b>Net tax rate</b>	mills		<b>27.772510</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>7.402310</b>				14
<b>Combined School Tax Rate</b>	mills		<b>16.759530</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>24.161840</b>				17
<b>Total Tax Rate</b>	mills		<b>30.216160</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.799633</b>				19
<b>Total tax net of state credit</b>	mills		<b>27.772510</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>22.207817</b>				21
Utility Plant, Jan. 1	\$	<b>2,087,564</b>	2,087,564				22
Materials & Supplies	\$	<b>3,347</b>	3,347				23
<b>Subtotal</b>	\$	<b>2,090,911</b>	<b>2,090,911</b>				24
Less: Plant Outside Limits	\$	<b>23,000</b>	23,000				25
<b>Taxable Assets</b>	\$	<b>2,067,911</b>	<b>2,067,911</b>				26
Assessment Ratio	dec.		0.947800				27
<b>Assessed Value</b>	\$	<b>1,959,966</b>	<b>1,959,966</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>22.207817</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>43,527</b>	<b>43,527</b>				30
Tax Equivalent per 1994 PSC Report	\$	59,714					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>59,714</b>					34



**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	3,623		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	101,212		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	408		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>105,243</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	25,846		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	54,715		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	4,624		20
<b>Total Pumping Plant</b>	<b>85,185</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,175		23
<b>Total Water Treatment Plant</b>	<b>2,175</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			3,623	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			101,212	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			408	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>105,243</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			25,846	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			54,715	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			4,624	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>85,185</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			2,175	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>2,175</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	395,881		26
Transmission and Distribution Mains (343)	1,133,914		27
Fire Mains (344)	0		28
Services (345)	162,811	7,539	29
Meters (346)	82,513	5,047	30
Hydrants (348)	81,350	2,951	31
Other Transmission and Distribution Plant (349)	2,365		32
<b>Total Transmission and Distribution Plant</b>	<b>1,858,834</b>	<b>15,537</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	8,143		34
Office Furniture and Equipment (391)	1,757		35
Computer Equipment (391.1)	1,247		36
Transportation Equipment (392)	11,515	4,017	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	600		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	12,865	1,893	44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>36,127</b>	<b>5,910</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,087,564</b>	<b>21,447</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>2,087,564</b>	<b>21,447</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			395,881	26
Transmission and Distribution Mains (343)			1,133,914	27
Fire Mains (344)			0	28
Services (345)			170,350	29
Meters (346)	1,690		85,870	30
Hydrants (348)	600		83,701	31
Other Transmission and Distribution Plant (349)			2,365	32
<b>Total Transmission and Distribution Plant</b>	<b>2,290</b>	<b>0</b>	<b>1,872,081</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			8,143	34
Office Furniture and Equipment (391)			1,757	35
Computer Equipment (391.1)			1,247	36
Transportation Equipment (392)	5,500		10,032	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			0	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			600	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)	800		13,958	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>6,300</b>	<b>0</b>	<b>35,737</b>	
<b>Total utility plant in service directly assignable</b>	<b>8,590</b>	<b>0</b>	<b>2,100,421</b>	
Common Utility Plant Allocated to Water Department			0	46
<b>Total utility plant in service</b>	<b>8,590</b>	<b>0</b>	<b>2,100,421</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			9,562	9,562	1
February			9,156	9,156	2
March			9,491	9,491	3
April			8,925	8,925	4
May			10,022	10,022	5
June			10,382	10,382	6
July			10,519	10,519	7
August			9,659	9,659	8
September			8,976	8,976	9
October			8,360	8,360	10
November			8,689	8,689	11
December			8,629	8,629	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>112,370</b>	<b>112,370</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				696	13
Less: Other utility use				8,852	14
Other utility use explanation:					15
Fire department use, street department use, running for freezing, broken water mains					
Water pumped into distribution system				102,822	16
Less: Water sold				81,258	17
Losses and unaccounted for				21,564	18
Percent unaccounted for to the nearest whole percent (%)				21%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				597	21
Date of maximum: 6/22/1999					22
Cause of maximum:					23
Flushing hydrants					
Minimum gallons pumped by all methods in any one day during reporting year				216	24
Date of minimum: 10/15/1999					25
Total KWH used for pumping for the year				266,540	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL # 3	3	853	12	500	Yes	<b>1</b>
WELL # 4	4	805	15	750	Yes	<b>2</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification	3	4	1
Location	MINERAL POINT	MINERAL POINT	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	GOULDS	GOULDS	5
Year Installed	1975	1975	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	750	750	8
Pump Motor or Standby Engine Mfr	LAYNE - NW	CUTLER-BANNER	10
Year Installed	1975	1975	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	50	125	13

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			26



**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	H4586-HYDROPIILLAN		<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
			<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		<b>4</b>
			<b>5</b>
Year constructed	1985		<b>6</b>
			<b>7</b>
Primary material (earthen, steel, concrete, other)	STEEL		<b>8</b>
			<b>9</b>
Elevation difference in feet (See Headnote 3.)	128		<b>10</b>
			<b>11</b>
Total capacity in gallons	400,000		<b>12</b>
<b>WATER TREATMENT PLANT</b>			<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)			<b>14</b>
			<b>15</b>
Points of application (wellhouse, central facilities, booster station, other)			<b>16</b>
			<b>17</b>
Filters, type (gravity, pressure, other, none)			<b>18</b>
			<b>19</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			<b>20</b>
			<b>21</b>
			<b>22</b>
Is a corrosion control chemical used (yes, no)?			<b>23</b>
			<b>24</b>
Is water fluoridated (yes, no)?	Y		<b>25</b>

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	2,264	0	0	0	2,264	1
M	D	3.000	310	0	0	0	310	2
M	D	4.000	13,142	0	0	0	13,142	3
M	D	6.000	63,856	0	0	0	63,856	4
P	D	6.000	317	0	0	0	317	5
M	D	8.000	5,891	0	0	0	5,891	6
M	D	10.000	12,290	0	0	0	12,290	7
M	D	12.000	2,580	0	0	0	2,580	8
<b>Total Within Municipality</b>			<b>100,650</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,650</b>	
M	D	6.000	4,254	0	0	0	4,254	9
<b>Total Outside of Municipality</b>			<b>4,254</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,254</b>	
<b>Total Utility</b>			<b>104,904</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>104,904</b>	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	243	0	0	0	243		1
M	0.750	800	3	0	0	803		2
M	1.000	68	0	0	0	68	1	3
M	1.250	2	0	0	0	2		4
M	1.500	1	0	0	0	1		5
M	2.000	3	1	0	0	4		6
M	3.000	1	0	0	0	1		7
M	4.000	1	0	0	0	1		8
M	6.000	3	0	0	0	3		9
<b>Total Utility</b>		<b>1,122</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>1,126</b>	<b>1</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,210	24	22	0	1,212	69	1
0.750	9	0	0	0	9	0	2
1.000	20	3	4	0	19	0	3
1.250	2	0	0	0	2	0	4
1.500	8	1	0	0	9	0	5
2.000	17	3	0	0	20	0	6
3.000	3	0	0	0	3	0	7
<b>Total:</b>	<b>1,269</b>	<b>31</b>	<b>26</b>	<b>0</b>	<b>1,274</b>	<b>69</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,017	173	1	15	0	6	1,212	1
0.750	4	5			0	0	9	2
1.000	1	14	1	3	0	0	19	3
1.250	0	2	0	0	0	0	2	4
1.500	0	9	0	0	0	0	9	5
2.000	0	12	2	5	0	1	20	6
3.000	0	2	0	1	0	0	3	7
<b>Total:</b>	<b>1,022</b>	<b>217</b>	<b>4</b>	<b>24</b>	<b>0</b>	<b>7</b>	<b>1,274</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	<b>1</b>
Within Municipality	149	2	1		150	<b>2</b>
<b>Total Fire Hydrants</b>	<b>149</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>150</b>	
<b>Flushing Hydrants</b>						
	0				0	<b>3</b>
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	150
Number of distribution system valves end of year:	268
Number of distribution valves operated during year:	135

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

A/C 625 Maint. of Pumping Plant -- Decrease due to 1998 being the last year of amortization of pump rehab. bill.

Per review response: increased repairs to services, mains, meters. ele

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### Water Services (Page W-16)

Services added were financed through operating cash and revenues or paid for by customer.

Per review response, all services contributed by customers, 3 were previously booked and customers paid \$400 hookup. ele

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